

## Life Table to be Used in Calculating *Roth* Credits

***This substantive policy statement is advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona administrative procedure act. If you believe that this substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.***

This substantive policy statement identifies the source document (life table) for ascertaining the life expectancy of a workers' compensation claimant and specifies that the life table be used in calculating the amount of a credit or credits resulting from prior disability awards using the method described in *R. G. Roth v. Indus. Comm'n*, 126 Ariz. 147, 613 P.2d 307 (App. 1980).

The Industrial Commission of Arizona has used the Life Tables sourced from the National Center for Health Statistics, as republished in Volume 18 of the Arizona Revised Statutes, to prorate the amount of prior scheduled awards dating prior to, and using the method described by, the Arizona Court of Appeals in *R. G. Roth v. Indus. Comm'n*, 126 Ariz. 147, 613 P.2d 307 (App. 1980). At the time of the *Roth* Opinion, the Commission used the United States 1968 Life Tables. The Commission began using the United States 1988 Life Tables after the reproduction of those Life Tables in the Supplement to Volume 18. It appears that those Life Tables are no longer reproduced as part of Volume 18 and, furthermore, the 1988 Life Tables are outdated.

The Commission will continue to use the same source for the Life Tables, the National Center for Health Statistics, but will use a more recent version of the Life Tables. Instead of referring to the republished source, Volume 18 of the Arizona Revised Statutes, the Commission will cite directly to the source: The United States Life Tables, 2003, National Vital Statistics Reports, Vol. 54, number 14, April 19, 2006, revised March 28, 2007, Table 1, Life Table for the total population: United States, 2003.

The Life Table for the Total Population: United States, 2003 (as revised) is the most current available and is to be used until further notice in calculating the amount of a credit or credits resulting from prior disability awards using the method described in *R. G. Roth v. Indus. Comm'n*.